

# **Exhibit 7**



Kirk Marangi  
**ECONOMIC VALUATIONS**

BUSINESS VALUATIONS | CLASS ACTIONS | EMPLOYMENT & BUSINESS LITIGATION

**Rebuttal Forensic Economic Report for Plaintiff Deborah Miller**

Javier Cabrera, et al. v Service Employees International Union, et al.

United States District Court, District of Nevada

Case Number 2:18-cv-304-RFB-CWH

Kirk Marangi of Kirk Marangi Economic Valuations was retained as a rebuttal witness on August 29, 2019 by Evan James of Christensen, James, and Martin, attorney for defendant Service Employees International Union Local 1107, to provide a rebuttal to the plaintiff's expert witness damages report in the matter of Javier Cabrera, et al. v Service Employees International Union, et al. and specifically related to the damages of plaintiff Deborah Miller.

**Overview of Assignment:**

Our assignment was to prepare a rebuttal report responding to the economic damages report dated August 12, 2019 prepared by Kevin B. Kirkendall of Kirkendall Consulting Group, LLC. As two reports from the Kirkendall firm were prepared on that date, we are rebutting the one having "Lost Earnings and Benefits" of \$375,681.

Following is our Table 1 which summarizes all rebuttal opinions. Table 1 is followed by Tables 2 through 5 which support the results in Table 1. Please note that Table 2 is a listing of all documents we have received in this case.

**Additional Attachments:**

In addition to the Tables just mentioned, we have also included the following attachments:

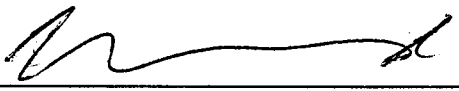
Kirk Marangi's Curriculum Vitae is Attachment I

A record of Kirk Marangi's court and deposition testimony is Attachment II

Kirk Marangi's Schedule of Fees is Attachment III

Table 1 reflects my rebuttal opinion with regard to Kirkendall Consulting Group, LLC's economic damages report for plaintiff Deborah Miller according to the parameters of the assignment as described above. Provided additional data, facts, or parameters, I may revise my rebuttal opinion if requested to do so by the defendant's attorneys.

Signed by:

  
Kirk A. Marangi

10-9-19  
Date

In Pasadena, California

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Cabrera et al. v Service Employees International Union, et al.  
Kirk Marangi Economic Valuations

**Table 1**  
**Rebuttal Report**  
**Cabrera v Service Employees International Union, et al. (Plaintiff Miller)**

Kirkendall Report Exhibit

This rebuttal report will discuss our opinion of deficiencies and differences with the Kirkendall report dated August 12, 2019 in the matter of Cabrera et al. v Service Employees International Union, et al. specifically related to economic damages for plaintiff Deborah Miller. As Mr. Kirkendall prepared more than one report with that date, we are referring to the report having "Lost Earnings and Benefits" totaling \$375,681. We understand from our client that this is the final report for that date.

We will discuss each page and/or exhibit of Mr. Kirkendall's report.

Kirkendall Report Exhibit

Exhibit A	This exhibit brings grand totals of "Pre-Incident" and "Post-Incident" earnings and benefits from supporting pages. At the end of this table (Table 1) of our report, we will summarize the differences we find compared to the Kirkendall report.
Exhibit B	We do not rebut the facts on this Exhibit.
Exhibit C-1	<p>Mr. Kirkendall assumes the plaintiff was earning \$67,564 annually as a Lead Organizer for Local 1107 at the time of termination. We do not challenge it.</p> <p>He grows this annual pay amount to <math>\\$42,245 + \\$26,522 = \\$68,767</math> for the 2019 year, were she still employed at SEIU. This is a 1.8% increase. Although we do not see this wage growth rate on Exhibit F for 2018-19, it is reasonably close to the amounts shown. We do not challenge it.</p> <p>Similarly, the growth of wages to 2020, 2021, and 2022 are reasonably close to those shown in Exhibit F. We do not challenge them.</p> <p>Employer Paid Benefit comes from Mr. Kirkendall's Exhibit D. We disagree with the 46.57% of wages that he used as "Employer Paid Benefits." Instead, in our Table 3 which is a revision of Mr. Kirkendall's Exhibit C-1, we use a lower 37.52%. We explain this in the next paragraph and in our discussion of Mr. Kirkendall's Exhibit D.</p> <p>In our Table 5, we revise Mr. Kirkendall's Exhibit D. Our figure for Employer Paid Benefits is 37.52%. Our explanation for our lower percentage is explained below in the section devoted to Exhibit D.</p>

Cabrera et al. v Service Employees International Union, et al.  
Kirk Marangi Economic Valuations

**Table 1**  
**Rebuttal Report**  
**Cabrera v Service Employees International Union, et al. (Plaintiff Miller)**

Kirkendall Report Exhibit

Exhibit C-1 (Continued)      Monthly Auto Allowance is shown as a loss to the plaintiff. According to Edward Bennett (Telephone Conference dated 10/7/19) the post-termination employment would have comparable auto allowance if needed for driving her own vehicle. During the period of "job search," there would be no loss of auto allowance as this benefit is tied to employer required driving. Therefore, there is no loss of auto allowance.

We do not challenge the "investment rate" used as a discount rate and the application of the discount rate.

**In our Table 3, we recreate Mr. Kirkendall's Exhibit C-1 corrected to our Employer Paid Benefit Rate of 37.52% and removing the Auto Allowance. The original and our adjusted amounts are shown below.**

	<u>Kirkendall Report</u>	<u>Rebuttal</u>
<b>Pre-Termination Total Past and Future Earnings and Benefits</b>	<b>\$534,335</b>	<b>\$473,849</b>

Exhibit C-2      We have received a Vocational Report dated 10/4/19 from Defendant's Vocational Expert Edward L. Bennett, M.A.

In Mr. Bennett's opinion, the plaintiff would have conducted a job search from her date of termination until 3/14/18. (See page 24 of the Bennett report)

In our Table 4, we adjust Mr. Kirkendall's Exhibit C-2 to reflect the job search time without work.

In Mr. Bennett's opinion, after the job search time frame, the plaintiff would have an earning capacity that was "same or similar as that which she was accustomed to pre-termination." (See page 24 of the Bennett report) We have used the same pay level of \$67,564 as used in the Pre-Termination scenario. In our Table 4, we adjust Mr. Kirkendall's Exhibit C-2 to reflect Mr. Bennett's earning capacity. We use Mr. Kirkendall's growth rates and discount factors.

Cabrera et al. v Service Employees International Union, et al.  
Kirk Marangi Economic Valuations

**Table 1**  
**Rebuttal Report**  
**Cabrera v Service Employees International Union, et al. (Plaintiff Miller)**

Kirkendall Report Exhibit  
Exhibit C-2 (Continued)

According to Mr. Bennett, (Telephone Conference 10/7/19) the post-termination health and retirement benefits would be the same as those in the pre-termination scenario. We reflect these in our Table 4, which is an adjusted version of Mr. Kirkendall's Exhibit C-2. In both the pre-termination scenario (our Table 3) and the post-termination scenario (our Table 4) we use our revised Employer Provided Benefits percent from our Table 5.

According to Mr. Bennett (Telephone Conference dated 10/7/19) the post-termination employment would have comparable auto allowance if needed for driving her own vehicle. As discussed above, we remove it from the pre-termination scenario and also do not show it in the post-termination scenario.

**In our Table 4, we recreate Mr. Kirkendall's Exhibit C-2 corrected to Mr. Bennett's job search timeframe and earning capacity and our Employer Paid Benefit Rate of 37.52%. The original and our adjusted amounts are shown below.**

	<u>Kirkendall Report</u>	<u>Rebuttal</u>
<b>Post-Termination Total Past and Future Earnings and Benefits</b>	<b>\$158,654</b>	<b>\$457,005</b>

Exhibit D

Medical Insurance	We do not challenge Mr. Kirkendall's use of a percentage of wages to represent the loss of medical insurance.
Life Insurance	<b>Mr. Kirkendall shows a loss of life insurance at 0.2% of wages. This is incorrect.</b> We have re-calculated Mr. Kirkendall's Exhibit D in our Table 5 without the Employer contribution to Life Insurance.

Claiming the loss of employer contribution to life insurance is contradictory to the remainder of Mr. Kirkendall's analysis which assumes that the plaintiff is alive during the entire period of his analysis. Life insurance should only be shown as a loss of benefit if the assumption is made that the plaintiff will die and suffer a loss. Since the plaintiff is assumed to be alive during the loss period, there cannot be a loss of life insurance.

Cabrera et al. v Service Employees International Union, et al.  
Kirk Marangi Economic Valuations

**Table 1**  
**Rebuttal Report**  
**Cabrera v Service Employees International Union, et al. (Plaintiff Miller)**

Kirkendall Report Exhibit  
Exhibit D (Continued)

Retirement	There is not a consensus among economists regarding the loss of retirement. Mr. Kirkendall has used the loss of the employer's contribution to the retirement plan. This is one method used by economists, and we do not challenge it.
Social Security and Medicare	Social Security and Medicare are shown by Mr. Kirkendall as losses of 4.2% and 1% of wages. This approach is not correct. We have re-calculated Mr. Kirkendall's Exhibit D in our Table 5 without the Employer contribution to Social Security and Medicare.

Quoting from DeBrock and Linke's 2002 article in the Journal of Forensic Economics, "Valuing Employer FICA Contributions in an Analysis of Diminished Earning Capacity," they write "Articles in the Journal of Forensic Economics, the Litigation Economic Digest, and the Earnings Analyst have criticized the practice of valuing employer FICA contributions via the employer-cost approach." Mr. Kirkendall has erroneously used the employer cost approach.

Ireland, Horner and Rodgers as quoted in the DeBrock and Linke article state "the amount of some employer payments, such as payments to Medicare taxes based on a workers earnings, have no effect on the employee's ultimate eligibility to receive Medicare benefits. Employer payments to Social Security taxes on a worker's behalf have only a loose connection to the retirement benefits the worker will ultimately receive."

It is incorrect to apply a percentage of wages as the loss and offset of Medicare and Social Security. Medicare will be the same regardless of the contribution of the "pre-incident" and "post-incident" employers. The actual change in the plaintiff's Social Security as a result of differences in employer contributions during a five year span of time for the plaintiff is possibly negligible.

James Rodgers (2000), according to DeBrock and Linke "goes on to recommend that ignoring Social Security benefits entirely or computing the present value of diminished Social Security benefits directly would be preferable to using the employer-cost approach in valuing Social Security contributions."

Cabrera et al. v Service Employees International Union, et al.  
Kirk Marangi Economic Valuations

**Table 1**  
**Rebuttal Report**  
**Cabrera v Service Employees International Union, et al. (Plaintiff Miller)**

Kirkendall Report Exhibit

We summarize below Mr. Kirkendall's original Lost Earnings and Benefits and Mr. Kirkendall's Lost Earnings and Benefits corrected to the adjustments we have discussed above in our Rebuttal Report.

**Grand Total of Pre-Termination Less Post-Termination**

	<u>Kirkendall Report</u>	<u>Rebuttal</u>
Pre-Incident Earnings and Benefits	\$534,335	\$473,849
Less: Post-Incident (Mitigating) Earnings and Benefits	<u>(\$158,654)</u>	<u>(\$457,005)</u>
Lost Earnings and Benefits	<u><b>\$375,681</b></u>	<u><b>\$16,844</b></u>

Cabrera v Service Employees International Union  
Kirk Marangi Economic Valuations

Table 2  
Sources of Information

	Document	Received
1	Economic Damages Report from Kirkendall Consulting Group, LLC, dated 8/12/19, showing Lost Earnings and Benefits of \$404,289;	Email dated 8/27/19 from Eli Naduris-Weissman
2	Economic Damages Report from Kirkendall Consulting Group, LLC, dated 8/12/19, showing Lost Earnings and Benefits of \$375,681;	Email dated 8/27/19 from Eli Naduris-Weissman
3	Excerpts of Tax Returns for Mark and Debbie Miller, Various Dates;	Email dated 8/27/19 from Eli Naduris-Weissman
4	W-2 for Debbie Miller for 2017;	Email dated 8/27/19 from Eli Naduris-Weissman
5	Mark Miller Unemployment Compensation Form;	Email dated 8/27/19 from Eli Naduris-Weissman
6	2018 Tax Return for Mark and Debbie Miller;	Email dated 8/27/19 from Eli Naduris-Weissman
7	DaVita Paystubs for Debbie Miller for Various Dates;	Email dated 8/27/19 from Eli Naduris-Weissman
8	"My Payslips" Report for DaVita for Debbie Miller;	Email dated 8/27/19 from Eli Naduris-Weissman
9	Additional DaVita Paystubs for Debbie Miller for Various Dates;	Email dated 8/27/19 from Eli Naduris-Weissman
10	Additional DaVita Paystubs for Debbie Miller for Various Dates;	Email dated 8/27/19 from Eli Naduris-Weissman

Cabrera v Service Employees International Union  
Kirk Marangi Economic Valuations

Table 2  
Sources of Information

	Document	Received
11	Economic Damages Report from Kirkendall Consulting Group, LLC, dated 8/12/19, showing Lost Earnings and Benefits of \$375,681; (Duplicate);	Email dated 8/29/19 from Evan James
12	First Amended Complaint, dated 3/8/19;	Email dated 8/29/19 from Evan James
13	SEIU Affiliates Officers and Employees Pension Plan, dated 1/1/14;	Email dated 8/29/19 from Evan James
14	Economic Damages Report from Kirkendall Consulting Group, LLC, dated 8/12/19, showing Lost Earnings and Benefits of \$375,681; (Duplicate);	Email dated 8/30/19 from Evan James
15	SEIU Nevada Local 1107 Health Insurance Costs Report;	Email dated 8/30/19 from Evan James
16	Deposition Transcript of Kevin B. Kirkendall, dated 5/31/19 in the Gentry and Clarke Matter;	Email dated 8/30/19 from Evan James
17	Agreement Between Service Employees International Union , Local 1107 and Nevada Service Employees Union Staff Union January 1, 2015 to December 31, 2018;	Email dated 9/25/19 from Eli Naduris-Weissman
18	Employee Earnings Record, Nevada Service Employees Union;	Email dated 9/27/19 from Evan James
19	W-2 for Debbie Miller for 2018;	Email dated 9/27/19 from Evan James
20	Paystubs for Various dates from Nevada Service Employees Union;	Email dated 9/27/19 from Evan James
21	DETR Document Showing Date of Birth;	Email dated 9/30/19 from Evan James

Cabrera v Service Employees International Union  
Kirk Marangi Economic Valuations

Table 2  
Sources of Information

	Document	Received
22	Report by Defendant's Expert, by Edward L. Bennett in the Matter of Miller v Service Employees International Union, dated 10/4/19;	Email dated 10/4/19 from Eli Naduris-Weissman

Cabrera v Service Employees International Union  
Kirk Marangi Economic Valuations

**Table 3**  
**Kirkendall Exhibit C-1 with Rebuttal Assumptions**

<u>Beginning</u>	<u>End</u>	<u>Period</u>	<u>Age</u>	<u>Cumul. Number of Periods</u>	<u>Annual Earnings</u>	<u>Employer Paid Benefits<sup>1</sup></u>	<u>Monthly Auto Allowance<sup>2</sup></u>	<u>Total Earnings And Benefits</u>	<u>Investment Rate</u>	<u>Discount Factor</u>	<u>Present Value</u>
01/09/18	12/31/18	0.98	49	0.98	\$66,079	\$24,793	\$0	\$90,872			\$90,872
01/01/19	08/12/19	0.61	50	1.59	\$42,245	\$15,851	\$0	\$58,096			<u>\$58,096</u>
Total Past Earnings and Benefits											<u>\$148,968</u>
08/13/19	12/31/19	0.38	52	0.38	\$26,522	\$9,951	\$0	\$36,473	1.97%	1.00000	\$36,473
01/01/20	12/31/20	1.00	53	1.38	\$70,473	\$26,442	\$0	\$96,915	1.68%	0.97724	\$94,709
01/01/21	12/31/21	1.00	54	2.38	\$72,024	\$27,024	\$0	\$99,048	1.55%	0.96396	\$95,478
01/01/22	12/31/22	1.00	55	3.38	\$73,608	\$27,618	\$0	\$101,226	1.50%	0.95095	\$96,261
01/01/23	01/08/23	0.02	55	3.40	\$1,498	\$562	\$0	\$2,060	1.50%	0.95070	<u>\$1,959</u>
Total Future Earnings and Benefits											<u>\$324,881</u>
Total Past and Future Earnings and Benefits											<u>\$473,849</u>

<sup>1</sup> Revised, see our Tables 1 and 5

<sup>2</sup> Revised, see our Table 1

Cabrera v Service Employees International Union  
Kirk Marangi Economic Valuations

**Table 4**  
**Kirkendall Exhibit C-2 with Rebuttal Assumptions**

<u>Beginning</u>	<u>End<sup>1</sup></u>	<u>Period</u>	<u>Age</u>	<u>Cumul. Number of Periods</u>	<u>Annual Earnings<sup>2</sup></u>	<u>Employer Paid Benefits<sup>3</sup></u>	<u>Monthly Auto Allowance<sup>4</sup></u>	<u>Total Earnings And Benefits</u>	<u>Present Value</u>
01/09/18	03/14/18	0.18	49	0.18	\$0	\$0	\$0	\$0	\$0
03/15/18	12/31/18	0.80	49	0.97	\$53,831	\$20,198	\$0	\$74,028	\$74,028
01/01/19	08/12/19	0.61	50	1.58	\$42,245	\$15,851	\$0	\$58,096	\$58,096
Total Past Earnings and Benefits									\$132,124

<sup>1</sup> Mr. Bennett Opinion of Job Search Time Frame, Page 24, (SOI 22)

<sup>2</sup> Mr. Bennett Opinion of Post-Termination Earning Capacity, Page 24, (SOI 22) and Mr. Kirkendall's Exhibit C-1

<sup>3</sup> Revised, see our Tables 1 and 5

<sup>4</sup> Revised, see our Table 1

Cabrera v Service Employees International Union  
Kirk Marangi Economic Valuations

**Table 5**  
**Kirkendall Exhibit D with Rebuttal Assumptions**

	<u>Private Industry Workers</u>	
	<u>Union</u>	
Wages and Salaries as a Percent of Total Compensation		59.70%
Insurance		
Medical	13.70%	
Life Insurance <sup>1</sup>	0.00%	
		13.70%
Retirement		8.70%
Legally Required Benefits		
Social Security <sup>1</sup>	0.00%	
Medicare <sup>1</sup>	0.00%	
		0.00%
Total Benefits		22.40%
Benefits as a Percentage of Wages and Salaries		<u>37.52%</u>

<sup>1</sup> Revised, See our Table 1



## Attachment I

### Kirk Marangi ECONOMIC VALUATIONS

BUSINESS VALUATIONS | CLASS ACTIONS | EMPLOYMENT & BUSINESS LITIGATION

#### *Professional Experience*

##### **Kirk Marangi Economic Valuations, a limited partnership**

###### **Principal Economist**

Economic consultant to plaintiffs and defendants. Specialize in assessing economic damages in business, wrongful termination, and wages and hours class-action litigation as well as business valuation, **2009-present**

- *Class action/wages and hours experience in the following industries: consumer products, food, hospitality, delivery, packaging, entertainment, public employee, journalism, and healthcare.*
- *Experience in lost profits, business interruption, breach of contract, unfair competition, and theft of trade secrets litigation.*
- *Employment litigation including discrimination, whistle blower, and fraudulent inducement.*
- *Testimony in California Superior Court and U.S. District Court*

##### **Rizzardi Pearson Associates**

###### **Forensic Economist**

Economic consultant to plaintiffs and defendants. Specialize in assessing economic damages in business and employment litigation. Extensive experience with cases involving wrongful termination, wrongful death, personal injury, medical malpractice, wages and hours class-action, and business lost profits, **2003-2009**

##### **Packard Bell NEC Corporation**

A multi-billion-dollar global personal computer business

###### **Director of Financial Analysis**

Corporate budgeting, world-wide financial reporting, accounting for restructuring related to acquisition of Zenith Data Systems and merger with NEC Technology, **1996-1998**

###### **Manager of Operations Financial Analysis**

All internal litigation support in the case of *Compaq Computer Corp. v. Packard Bell Electronics, Inc.*, product pricing and contribution model, cost and reserve analysis, **1993-1996**

##### **Rehrig Pacific Company**

A \$250 million plastic container business serving the beverage, waste management, and food industries

###### **Assistant to the President**

Acquisition search in the plastic molding industry, administration of employee stock plan and pension plan, **1989-1990**

##### **Dole Packaged Foods**

The packaged foods division of a multi-billion-dollar global food business

###### **Manager of Financial Analysis, Hawaii Division**

Capital budgeting, business planning, restructuring, **1988-1989**

###### **Operations Analyst, Finance**

New product pro-forma income statements, global cost-benefit analysis, **1987-1988**

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**Curriculum Vitae**

**Kirk Alan Marangi**

**Page 2**

*Operational Experience*

**FDI Collateral Management**

A \$50 million financial services outsourcing company

**Director of Process Quality and Improvement**

Efficiency improvement, operations management, quality assurance management, international business process outsourcing, **2002-2005**

**Packard Bell NEC Corporation**

**Director of Sales Operations**

Order management, sales support, client contracts, sales commission administration, **2000-2001**

**Director of Strategic Planning, Commercial Division**

Global product, service and support offering, **1999-2000**

**Director of Process Quality and Productivity**

Manufacturing efficiency improvement, international quality standard ISO 9000, **1998-1999**

**Rain Bird Sprinkler Manufacturing Corporation**

**Quality Manager, International Division and Electronic Assembly Plant**

Quality planning and improvement, customer satisfaction surveys, statistical sampling, root cause analysis, **1992-1993**

*Education*

**Master of Business Administration**

Concentration in Finance

The University of Pennsylvania, the Wharton School

**May 1987**

**Master of Arts in International Studies**

The University of Pennsylvania, the School of Arts and Sciences

**May 1987**

**Bachelor of Science in Industrial Engineering**

Stanford University

**June 1982**

**Fellowship**

The Lauder Institute of Management and International Studies

The University of Pennsylvania, **1985- 1987**

*Languages:*

**French and Italian** Business Level

**Spanish** Beginning Level

*Professional Activities*

**University of La Verne**

Adjunct Faculty Member, College of Business and Public Management **2014**

**University of Phoenix**, Assoc. Faculty Member, Business School, **2009-2013**

**National Association of Certified Valuers and Analysts**

Certified Valuation Analyst (CVA) Credential

**California Society of CPA's**

Presentation Fall 2013 of "Wage and Hours Class Actions"

**National Association of Forensic Economics: Member**

**The American Academy of Economic and Financial Experts: Member**

**The Hear Center, Non-Profit Hearing and Speech Clinic: Board Member**

***Case Work, Partial List***

**Kirk Alan Marangi**

**Page 3**

**Commercial Damages:**

Artifact Inc. v. Blade Insurance Services et al.

Sprint v. La Canada

Kate Grace Knee Brace

Crippen v. City of Fresno

California Charter School Group

Friedman v. The Laby Family Trust

Riffenburgh Lumber v. The City of Big Bear

Juxian Modern Organic Ginger Co. Ltd. v. Yong Ming Int'l Group Inc.

Orient Antique Palace Inc. et al. v. Tony Tsai et al.

**Class Action, Consumer:**

Cundiff, et al. v. Bell Atlantic Corporation, et al.

**Single Plaintiff, Wage and Hours:**

Aleman v. Ramirez

Konig v. U-Haul

Tapia v. Mangen Group

**Class Action, Wage and Hours:**

Dukes et al. v. Wal-Mart Stores, Inc.

Navarro v. Pacifica Hosts Inc.

Wang v. Chinese Daily News

Amaro et al. v. The Ritz Carlton, Huntington Hotel and Spa

Soto v. Starwood Hotels and Resorts Worldwide, Inc.

Sharp v. Next Entertainment, Inc.

Sparks v. Weyerhaeuser

Diller v. U.S. Borax

Holmgren v. The County of Los Angeles

PACE Workers Local 8-192 v. TXI Riverside Cement Company

**Employment:**

Criner v Evergreen

Casavan v City of Palm Springs

Dickson et al. v Golden State Water Company et al.

I-Care Professional Corporation et al. v Del Puerto Healthcare District et al.

Stark v Withrow, et al.

**ATTACHMENT II**

Kirk Marangi  
**ECONOMIC VALUATIONS**

BUSINESS VALUATIONS | CLASS ACTIONS | EMPLOYMENT & BUSINESS LITIGATION

Date Range: October 3, 2015 to October 3, 2019

<u>Case</u>	<u>Location</u>	<u>Dates</u>
<b>Kirk Marangi—Courtroom Testimony</b>		
Gonzalez v Hadid	California Superior Court, Los Angeles County	May 24, 2016
Aransazo v Top Industrial	California Superior Court, Los Angeles County	October 5, 2016 October 27, 2016
Villani v Palm Springs Unified School District	California Superior Court, County of Riverside, Palm Springs Branch	June 26, 2018 September 24, 2019
McNicholas v Loyola Marymount University	United States District Court, Central District of California, Western Division	November 1, 2018
<b>Kirk Marangi—Deposition Testimony</b>		
Gonzalez v Hadid	California Superior Court, Los Angeles County	December 22, 2015
Sport Dimension v Chan	California Superior Court, Los Angeles County	February 12, 2016
McIntosh-Mathias v Williams et al.	California Superior Court, Los Angeles County	March 3, 2016
Aransazo v Top Industrial	California Superior Court, Los Angeles County	April 20, 2016 September 15, 2016
Yuen v United Airlines	United States District Court, Central District of California	May 17, 2016
DFEH v Derrels Mini Storage	California Superior Court, County of Kern	March 7, 2017

<u>Case</u>	<u>Location</u>	<u>Dates</u>
DFEH v Southern California Permanente Medical Group, et al.	California Superior Court, County of Riverside	May 24, 2017
Bareno v San Diego Community College District, et al.	California Superior Court, County of San Diego	January 8, 2018
Villani v Palm Springs Unified School District	California Superior Court, County of Riverside, Palm Springs Branch	May 10, 2018
DFEH v Orange County Sheriff's Department, et al.	California Superior Court, County of Orange, Central Justice Center	August 15, 2018
Daffern v Cody Montgomery Farwest Masonry, LLC	California Superior Court, County of Riverside	January 25, 2019
Meena Zareh M.D. v County of Los Angeles, et al.	California Superior Court, County of Los Angeles	February 21, 2019
Hernandez v Choe	California Superior Court, County of Los Angeles	May 7, 2019



Kirk Marangi  
**ECONOMIC VALUATIONS**

BUSINESS VALUATIONS | CLASS ACTIONS | EMPLOYMENT & BUSINESS LITIGATION

**Attachment III**

**Schedule of Fees, Effective July 1, 2019**

<b>Economic Valuation:</b>	<b>\$375 per hour</b>
<b>Preparation and Testimony at Deposition:</b>	<b>\$450 per hour</b>
<b>Preparation and Testimony at Trial:</b>	<b>\$450 per hour</b>
<b>Attending Meeting, Settlement Conference, or Mediation:</b>	<b>\$375 per hour</b>
<b>Travel and/or Waiting Time:</b>	<b>\$250 per hour</b>
<b>Data Entry or Data Base Programming to be billed at our cost</b>	